

REMARKS

As an initial matter, the applicants note that clarifying amendments have been made to claim 1. No new material has been added by these amendments.

In the Office action dated April 1, 2005, claims 1-3 were rejected as anticipated by Wu (US 6,355,540), claims 4-5 were rejected as unpatentable over Wu in view of Lim et al. (US 6,165,871), and claim 6 was rejected as unpatentable over Wu in view of Lee (US 6,277,697). In view of the following remarks, the rejections are respectfully traversed and reconsideration of this application is respectfully requested.

Independent claim 1 recites a method for fabricating a flash memory cell including removing some part of a pad oxide layer and a top portion of a substrate through an etching process using spacers as a mask to form a trench that divides an ion implant region into two parts. The Office action contends that claim 1 is anticipated by Wu. However, Wu is directed to a method for forming a stress-free shallow trench isolation. Wu does not disclose or suggest the formation of a trench that divides an ion implant region into two parts. To the contrary, Wu teaches that the formation of a trench occurs before the ion implantation is even performed. Thus, because Wu fails to disclose all the limitations recited in claim 1, claim 1 cannot be anticipated thereby. Further, the applicants submit that neither of Lim et al. nor Lee overcomes the deficiency of Wu. Accordingly, for at least the forgoing reasons, independent claim 1 and claims 2-6 dependent thereon are patentable over the cited patents.

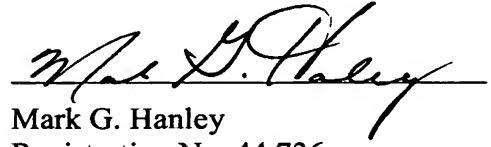
**U.S. Serial No. 10/750,250
Response to the Office action of April 1, 2005**

If, for any reason, the examiner is unable to allow the application in the next official action, the examiner is encouraged to telephone the undersigned attorney at the telephone number listed below.

Respectfully submitted,

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